

(c) To do all other acts and things necessary or convenient to carry out the powers expressly granted by this act and to effectuate its purpose, including the power to act in the acquisition of lands privately owned in accordance with the provisions of the laws of Pennsylvania.

Appropriation. Section 2. There is hereby appropriated to the Department of Forests and Waters, the sum of fifty thousand dollars (\$50,000.00), to compensate property owners affected by the provisions of this act and to pay the necessary costs.

Effective date. Section 3. This act shall become effective immediately upon final enactment.

APPROVED—The 14th day of March, A. D. 1956.

GEORGE M. LEADER

No. 386

AN ACT

Authorizing abatement of real estate taxes because of destruction or damage of property by flood, or the refund or credit of the amount of such taxes against future taxes by certain political subdivisions.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Tax relief by abatement to owners of real estate destroyed or damaged by flood authorized.

Section 1. The taxing bodies of the various counties, cities, boroughs, towns, townships and school districts, may abate real estate taxes imposed by them for the tax year one thousand nine hundred fifty-five, if the real property upon which the tax was imposed was destroyed by flood, or where such property suffered damage in the amount of ten per centum or more of the assessed value thereof. In the event that such tax has been paid, the taxing bodies may refund such taxes, or provide for giving credit for the amount paid against any future real estate taxes imposed upon the property subsequent to the tax year one thousand nine hundred fifty-five.

Property owner must petition taxing body.

Section 2. No abatement, refund or credit, shall be allowed unless the property owner petitions the taxing body for the abatement, refund or credit, on or prior to *September one, one thousand nine hundred fifty-six.

APPROVED—The 14th day of March, A. D. 1956.

GEORGE M. LEADER

* "September" in original.